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**FINANCIAL REPORT AS A HYPERTEXT
ФІНАНСОВИЙ ЗВІТ ЯК ГІПЕРТЕКСТ
ФИНАНСОВЫЙ ОТЧЕТ КАК ГИПЕРТЕКСТ**

The article is aimed at researching the phenomenon of a hypertext and its characteristics. We scrutinize the definitions of hypertext. We regard this notion in connection with a text of financial report. The problems of creation, development and perception of financial reports as hypertexts are taken into consideration. The principles of building and structure of such types of texts are regarded. The issues of the stylistics and linguistics of this type of texts are rather topical and connected with the development of the Internet technologies. The e-texts and e-reports are in demand since the virtual discourse is becoming popular. Such type of accountancy allows the users to obtain up-to-date information, compare it with the old data and lets the companies remain data transparent and available every minute. We analyze the annual reports of global companies, examine the structural elements of financial reports and distinguish the hierarchy of financial report hypertexts. Taking into consideration the requirements to the separate units of data in a hypertext we describe the role and contents of structural elements of financial reports. We make an attempt to find and describe the roles of an author and reader of the financial report and determine the role of a reader as a leading one in creation and development of such types of texts.

Keywords: virtual discourse, financial report, hypertext, e-text, link, nonlinear text, information.

Розглянуто явище гіпертексту та його головні характеристики. Визначено поняття «гіпертекст» і розглянуто його у зв'язку із текстом фінансового звіту. Проблеми створення, розгортання і сприйняття фінансового звіту як гіпертексту стали ключовими в даній статті. Ми взяли до уваги принципи будови і структури подібних типів тексту. Питання стилістики і лінгвістики таких видів тексту набувають значення, що пов'язано з розвитком Інтернет-технологій. Електронні тексти і фінансові звіти користуються попитом, адже віртуальний дискурс стає все більш популярним у сучасному суспільстві. Електронна фінансова звітність дозволяє споживачам отримувати найновішу інформацію, порівнювати її з існуючими даними, а компанії, у свою чергу, мають можливість надавати прозору інформацію в будь-яку мить. Визначено ієрархію фінансового звіту як гіпертексту. Проаналізовано звіти світових компаній і досліджено структурні елементи таких звітів. Враховуючи вимоги до структурних компонентів фінансових звітів як гіпертекстів, описано роль і зміст структурних елементів проаналізованих звітів. Особливу увагу приділено ролі автора і читача фінансового звіту як гіпертексту. Як результат нашого дослідження, виділено роль читача як головну і творчу, адже від читача залежить розгортання і сприйняття фінансового звіту як гіпертексту.

Ключові слова: віртуальний дискурс, фінансовий звіт, гіпертекст, електронний текст, лінк, нелінійний текст, інформація.

Рассмотрено явление гипертекста и его главные характеристики. Определено понятие «гипертекст» и рассмотрено в связи с текстом финансового отчета. Проблемы создания, развертывания и восприятия финансового отчета как гипертекста стали ключевыми в данной статье. Мы приняли во внимание принципы строения и структуры гипертекстов. Вопросы стилистики и лингвистики таких видов текста приобретают большое значение, что связано с развитием Интернет-технологий. Электронные тексты и финансовые отчеты имеют спрос, так как виртуальный дискурс становится все более популярным в современном обществе. Электронная финансовая отчетность позволяет потребителям получать новейшую информацию, сравнивать ее с существующими данными, а компании, в свою очередь, имеют возможность предоставлять прозрачную информацию в любой момент. Определена иерархия финансового отчета как гипертекста. Проанализированы отчеты мировых компаний и исследованы структурные элементы таких отчетов. Учитывая требования к структурным компонентам финансовых отчетов как гипертекстов, описаны роль и содержание этих структурных элементов в проанализированных отчетах. Особое внимание уделено роли автора и читателя финансового отчета как гипертекста. Как результат нашего исследования, выделена роль читателя как главная и творческая, от читателя зависит развертывание и восприятие финансового отчета как гипертекста.

Ключевые слова: виртуальный дискурс, финансовый отчет, гипертекст, электронный текст, линк, нелинейный текст, информация.

The aim of the present article is to study the nature of financial report as a certain type of a hypertext. To achieve the aim we set the following tasks: to analyze the phenomenon of a hypertext, to research the main structural elements and components of financial report as a hypertext.

Traditionally a financial report is defined as an obligatory accountancy form made up in accordance with the requirements of law. It represents the data of the company activity in particular figures. Though the financial report may represent figures it also contains some explanations of these figures and so may be regarded as a certain type of text. Financial reports have been recently considered as the Internet resource. And now we can single out three types of financial reports depending on their text-oriented nature: traditional table report, advertising report and financial report as a hypertext or a part of it.

The first type is classical one and has specific tools of compression. This type allows not to repeat certain elements. The second type is very topical during financial crisis, when a company that makes up the report tries to create some positive impression. The third type is rather popular nowadays as this type of accountancy allows the users to obtain up-to-date information, compare it with the old data and let the companies remain data transparent and available every minute.

The term 'hypertext' was coined in 1965 by Ted Nelson for non-sequential writing. Such type of text is not constrained to be linear. Nowadays there are few definitions for this term. One concerns computer database and distinguishes it as an arrangement of the information that allows a user to get information and to go from one document to another by clicking on highlighted words or pictures [1]. Another definition regards the linguistics of this type of text. In the 'Dictionary of Culture of the 20th century' V. Rudniev defines a hypertext as "a text structured in such a way that it turns into the system, hierarchy of the texts, constituting unity and variety of texts" [2].

In IT terminology, hypertext is a marked-up text, containing links to the external resources. The example of a hypertext may be HTML documents on the Internet. We

analyzed the financial reports of *Shell Global* and *Apple*. Thus, financial report of *Shell Global* contains more than 30 links which can be the sample of maxi-hypertext as for instance the reports of 2015.

Hypertext may be defined as a nonlinear document which branches and interconnects the parts, letting a reader scrutinize the information in a comfortable for him/her order [3]. So, a hypertext is a form of nonlinear texts organization, technology of work with them, markup language and the texts themselves.

The main feature that differentiates a hypertext from a usual written text is the structure containing two and more components. To be a hypertext information system ought to have definite database, containing minimum two main objects: a) separate units of data and b) hypertext links. Specificity of perception the parts of e-hypertext – reading from the screen – dictates the conditions of structure of data separate units. The main feature is that such texts are not long in size since ‘paging’ of long e-texts with the help of a mouse and keys is rather tiresome. Moreover the page should be drawn in relaxing colors and not be overloaded with blocks of information and pictures, the text should be short and visually structured in order not to make the readers fatigued.

The main requirements to the separate units of data in a hypertext are completeness, notional integrity and coherence.

The following obligatory component of a hypertext is a link. It explicates notional and structural connections among information contents of hypertexts’ knots and is characterized by bidirection. It connects both a text and the graphic images. In one link there is a) source of link, object executed in a certain form (usually color, font, figure) – a word, part of text, diagram, drawing, photo or a part of any of the above mentioned, activation of which leads to the new text or image appearance; b) object of link, so-called ‘point of destination’, a new text, picture, table or sound resulting from the link activation. The transition occurs almost immediately as a leap and results in change of images on the screen.

We think it is possible to apply here the typology of e-hypertexts formed on the basis of two main possibilities of hypertext space organization, they depend on correlation of hypertext as a whole and its separate unit of data.

Logically developed text has the beginning and the end and is added by the informational units (units of data) activated by hypertext links which can be compared to the elements of a traditional written text (paragraph, article, reference, etc.)

Sequence of reading is determined by the author that is why a reader can return to the main text and continue reading linearly using the links. The peculiarity of such type of texts organization is hierarchy. This kind of hypertext is close to a traditional book text. And the unit, which is integral and does not violate the sequence of information, is called fragment of a hypertext [4].

The second type of hypertext contains separate complete texts or topics interconnected and represented with the help of the hypertext links. Such hypertext cannot be read linearly as it has neither the beginning nor the end. Infinite number of interpretations that depends upon the readers’ demands is the basis of its structure. This type of a hypertext has flexible structure which is open to new elements to add or amend it. These elements cannot change or distort the hypertext structure. Some scholars call this type of hypertext classical.

It is necessary to mention that the majority of discourses on the Internet are structured on the basis of hypertexts of these two types’ mixture.

The Internet is a special new form of social communication and its ability to react to the events around results in the fact that the Internet-texts become the main source of

information for the users. Decompression of such texts turns them into a flat synchronic horizon without the beginning and the end, without certain sequence. This is one of the determinative features of cyberculture.

To demonstrate the statistics data of financial report in the form of hypertext we may point out that analyzed constructions contained from five to thirty links. The average number is about ten. Maximal number of links is fifty six (*Shell global*).

As a rule the links' names meet the usual requirements for the headlines. They are short, significant, deeply informative, advertising in a way. There are following characteristics of a headline:

- it belongs to a text;
- it represents a text;
- it expresses concretization and generalization of the meaning simultaneously;
- it distorts the contents entering into and exiting from a text [5].

Headlines express implicit ultimately compressed supporting conceptual information which tends to decompression.

Speaking about the volume of links we should note that links comprise branch system and a chance is that the user taking the next step will not find the text itself but the next link to it. There are following decompressions of the text:

- 1) transition forward with the help of the given list;
- 2) transition backward;
- 3) sequential continuation;
- 4) circling, and other variants.

The user can address this or that link and create the hypertext he/she wants. On some sites there are interactive links. To use them one can have an answer to the question, react to the question and give an opinion. As an example of these links we propose the following from the *Shell Global Financial Reports*:

Shell Global Helpline

Contact U

Social Media and others.

To meet the hypertext space as a rule one has to open the main page which contains the form for the registered users to enter (window to enter login and password hyperlink "Enter") as well as the other hyperlinks to navigate and browse for the unregistered users usually indicated as "Clients" or "Our Clients".

Let us look through the web-page of *Shell Global Annual Reports*. It is not the central page. To find it a user should take two steps clicking "Media" and then "Annual Reports and Publications". The central part of the page presents the forms of financial reports, including financial data on company's assets (negotiable and non-negotiable), liabilities, balance, income and so on (*Annual Report and Form 20-F 2015*, *Sustainability Report 2015*, *Investors Handbook 2015*, *Interactive Charting Tool*, *Interactive GRI Index*, *Archived Reports*, *Search in Online Reports*, *More in Financial Reporting* and others). The part of financial reports is represented with the help of a table report with text explanations. The main instrument to browse is a popup panel of links at the top of the page with the following information: *Home* (refers backward to the main page), *Business Customers* (contains the information about all products), *Sustainability* (comprises commitments, standards and policies of the company), *About us* (information about the company) and others.

Possibility to choose the sequence of information may turn the work with the reports into the creation of a new text when a year-old (and older) reports can be combined

with the up-to-date information. Fragments from the past irrespective of remoteness can be removed, changed, amended or altered. Delusiveness and collaging of the virtual discourse are created by the users.

Hypertextual structure of financial report overloaded with the different hyperlinks duplicating each other is a classical hypertext with the infinite number of interpretations. This hypertext is open to new elements of structure. And the users can turn these elements into non-informative, so-called "empty" for some time or forever.

Thus the e-text of financial report is a new type of written text which is in the process of development. This type of text is searching for its own stylistics as a reader takes part in creation and development of the text as well as an author. Both the author and reader are significant and play an important role in creation of the e-text since the reader chooses the fragments to build the linear text. Here we can speak about the absence of a single author of the virtual discourse since a perception of the information and sequence of receiving the data is not less important than the creation and development of the information.

Hypertext as the structural principle of text space organization predetermines diffusivity of the virtual discourse. It unites the texts belonging to different discourses as well as the texts written by different authors. Hypertextual structure and technological specificity of the Internet give everybody the chance to apply one's own law of virtual space organization. That is why both the author and reader are so necessary and important for the creation of such types of texts.

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